



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Santa Barbara
Santa Barbara, California**

**Date: May 29, 2003
Filing Ref: SBA04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|---|-----------------------------------|
| 1. Employee Fringe Benefits | 7. Treasurer-Tax Collector |
| 2. County Administrator | 8. Data Processing (ISF) |
| 3. County Counsel | 9. Communications (ISF) |
| 4. Auditor-Controller | 10. Vehicle Operations (ISF) |
| 5. General Services - Facilities Services | 11. Self Insurance Programs (ISF) |
| 6. Human Resources | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.


E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustments listed on Schedule A must be included when calculating carry-forward in the 2005-06 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA BARBARA

BY


ROBERT W GEIS

Name

AUDITOR - CONTROLLER

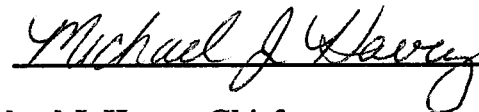
Title

6/2/03

Date

STEVE WESTLY**CALIFORNIA STATE CONTROLLER**

BY

Michael J. Havey, Chief
Bureau of Payments6/5/03

Date

Negotiated by Jay Lal
Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2003-2004
Allocated Costs By Cost Plan Unit

CostCenter	11000 BOS	21100 DA- Adm & Pros	21300 Child Supt Srvc	22100 Prob Svcs	22200 Prob Inst	23000 Pub Defend
00001 Eq Use Allow		8,920		26,832		3,250
00002 Str Use Allow	36,806	37,385		114,178	104,630	22,678
12000 Cnty Admin	28,966	75,058	47,404	126,566	55,657	34,990
13000 Cnty Counsel	8,711	1,183	1,978	16,683	5,909	1,769
52100 Land Maint	3,325	3,428		16,979	3,758	24,665
61000 Aud-Cont	15,980	111,356	63,806	183,812	93,010	44,428
63200 GS-Purchasing	15,941	8,940	6,823	18,668	10,451	5,293
63300 GS-Fac Svcs	195,290	180,790	5,575	374,420	683,171	124,680
64000 Human Resour	11,406	103,059	73,601	148,156	90,258	43,405
65000 Treasurer		911	108,771	264,733		49,762
Total Allocated	316,425	531,029	307,958	1,291,025	1,046,844	354,918
Rollforward	(27,383)	(47,295)	18,170	129,167	(52,439)	31,916
Cost w/ Rollforward Adjustments	289,042	483,734	326,128	1,420,192	994,405	386,834
Proposed Costs	289,042	483,734	326,128	1,420,192	994,405	386,834

CostCenter	25000 Court Ops	25001 Grand Jury	25002 Ct Spec Svcs	31100 Fire	32100 Sher- Coroner	32200 Sher- Custody
00001 Eq Use Allow				76,842	261,775	61,889
00002 Str Use Allow	439,716	1,899		39,375	87,284	404,244
12000 Cnty Admin	(113)	1	22,694	181,131	215,927	115,789
13000 Cnty Counsel	50,991	3,402		12,073	79,810	37,700
52100 Land Maint	101,747	2,624		281	8,789	453
61000 Aud-Cont	122,428	2,796	29,401	213,111	340,662	182,697
63200 GS-Purchasin	22,669	2,241	17	31,862	37,225	13,711
63300 GS-Fac Svcs	1,229,043	13,256	1,573	400,769	372,120	1,667,361
64000 Human Resou	5,885	4	10,275	158,682	249,742	164,397
65000 Treasurer	4			2,908	350	
Total Allocated	1,972,370	26,223	63,959	1,117,034	1,653,684	2,648,240
Rollforward	101,258	7,045	22,553	177,768	251,026	683,495
Cost w/ Rollforward Adjustments	2,073,628	33,268	86,512 (33,334)	1,294,803	1,904,710	3,331,735
Proposed Costs	2,073,628	33,268	53,177	1,294,803	1,904,710	3,331,735

12-Feb-03

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2003-2004
Allocated Costs By Cost Plan Unit

Schedule A

CostCenter	41100 PHD	41201 PHD-CHIP	41212 PHD-EMS	41400 PHD-HS	41500 PHD-EHS	41540 PHD-AS
00001 Eq Use Allow	36,841					
00002 Str Use Allow	324,956	1,055	1,150	666	41,212	6,917
12000 Cnty Admin	217,665		4,486	2,115	14,554	13,494
13000 Cnty Counsel	53,204				7,902	11,456
52100 Land Maint	28,276	120	207	120	1,438	5,608
61000 Aud-Cont	371,152	692	8,958	7,932	23,910	32,482
63200 GS-Purchasing	75,707		287	7,552	287	3,430
63300 GS-Fac Svcs	1,199,449	7,090	4,086	(5,507)	68,989	132,896
64000 Human Resour	361,718		5,598	2,527	23,065	21,201
65000 Treasurer	91,833					
Total Allocated	2,760,802	8,957	24,773	15,405	181,357	227,482
Rollforward	414,701	2,487	6,081	(47,001)	29,764	(84,510)
Cost w/ Rollforward Adjustments	3,175,503	11,444	30,854	(31,596)	211,121	142,973
Proposed Costs	3,175,503	11,444	30,854	(31,596)	211,121	142,973

CostCenter	41814 PHD-Tobacco	42000 Job Trng	43000 Mental Hlth	44000 Soc Svcs	51000 Ag Comm	53100 P&D
00001 Eq Use Allow				44,504	18,144	7,681
00002 Str Use Allow			66,977	1,166,446	13,401	6,029
12000 Cnty Admin			192,425	275,956	18,076	63,639
13000 Cnty Counsel	8,100		7,207	114,576	935	579,628
52100 Land Maint			13,794	27,754	7,878	1,172
61000 Aud-Cont	1,100		376,278	401,465	28,823	105,095
63200 GS-Purchasin			27,513	119,848	10,106	21,294
63300 GS-Fac Svcs			103,008	3,064	120,845	64,464
64000 Human Resou			251,621	381,031	19,729	88,547
65000 Treasurer				193,749		
Total Allocated	9,200		1,038,823	2,728,394	237,936	937,549
Rollforward		2	429,887	130,299	29,168	104,720
Cost w/ Rollforward Adjustments	9,200	2	1,468,709	2,858,693	267,105	1,042,269
		(2)		2		
Proposed Costs	9,200		1,468,709	2,858,695	267,105	1,042,269

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County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2003-2004
Allocated Costs By Cost Plan Unit

Schedule A

CostCenter	53460 P&D- RDA IV	53461 P&D- RDA Goleta	53500 P&D- Energy	53541 P&D- Fisheries	53543 P&D- Coastal	53600 P&D- B&S
00001 Eq Use Allow			5,191			
00002 Str Use Allow						7,818
12000 Cnty Admin			8,709			23,967
13000 Cnty Counsel	15,831	1,009	12,002			23,921
52100 Land Maint						1,777
61000 Aud-Cont	1,270	986	17,199	134	304	43,314
63200 GS-Purchasing			2,403			6,615
63300 GS-Fac Svcs						113,231
64000 Human Resour			9,303			25,104
65000 Treasurer						571
Total Allocated	17,101	1,995	54,807	134	304	246,318
Rollforward	12,341	1,791	(94,549)	12	(2,412)	62,027
Cost w/ Rollforward Adjustments	29,442	3,786	(39,742)	146	(2,108)	308,345
Proposed Costs	29,442	3,786	(39,742)	146	(2,108)	308,345

CostCenter	53641 P&D- Oil	54100 PW- Admin	54210 PW- Roads	54221 PW- Airports	54300 PW- Surveyor	54410 PW- Flood
00001 Eq Use Allow		9,811			12,097	
00002 Str Use Allow		3,759	4,073			
12000 Cnty Admin	3,813	9,703	72,799		8,388	16,466
13000 Cnty Counsel		15,507	83,618	3,129		75,035
52100 Land Maint		731	1,313			616
61000 Aud-Cont	2,164	22,149	141,974	66	14,222	46,532
63200 GS-Purchasin		11,018	47,209		4,352	9,167
63300 GS-Fac Svcs	20	43,772	260,345		5,157	87,554
64000 Human Resou	1,378	34,154	96,537		14,739	21,721
65000 Treasurer						
Total Allocated	7,375	150,604	707,868	3,195	58,955	257,091
Rollforward	2,472	(12,083)	85,253	(6,045)	16,633	33,535
Cost w/ Rollforward Adjustments	9,847	138,521	793,121	(2,850)	75,588	290,627
Proposed Costs	9,847	138,521	793,121	(2,850)	75,588	290,627

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County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2003-2004
Allocated Costs By Cost Plan Unit

Schedule A

CostCenter	54471 PW- Water	54478 PW- Proj Clnwtr	54500 PW- SWM	54560 PW- Lag San	62000 Clk- Rec-Assr	63100 GS- Admin
00001 Eq Use Allow					189,731	13,227
00002 Str Use Allow	1,509			706	55,652	8,621
12000 Cnty Admin	3,803		49,828	5,869	53,962	18,435
13000 Cnty Counsel	7,069		24,743	15,342	154,962	1,796
52100 Land Maint	293			194	20,798	547
61000 Aud-Cont	7,149	867	95,571	13,335	80,236	46,800
63200 GS-Purchasing	3,545	2,532	23,338	8,400	21,306	9,048
63300 GS-Fac Svcs	14,845		61,784	12,784	264,980	67,539
64000 Human Resour	5,051		54,677	6,577	85,721	29,886
65000 Treasurer			8		12	
Total Allocated	43,264	3,399	309,949	63,207	927,358	195,899
Rollforward	(12,483)	3,395	(78,705)	30,927	(30,382)	26,583
Cost w/ Rollforward Adjustments	30,781	6,794	231,244	94,133	896,977	222,482
Proposed Costs	30,781	6,794	231,244	94,133	896,977	222,482

CostCenter	63410 GS- Med Mal	63420 GS- Work Comp	63430 GS- Liability	63500 GS- Comm	63600 GS- Veh Ops	63700 GS- Data Svcs
00001 Eq Use Allow						
00002 Str Use Allow				3,977	5,647	15,185
12000 Cnty Admin		19,189	1,690	5,336	6,697	28,883
13000 Cnty Counsel	3,036	(9,873)	(30,295)	97		301
52100 Land Maint				2,505	98	964
61000 Aud-Cont	332	40,990	3,223	14,761	20,157	50,405
63200 GS-Purchasin		2,532	1,013	6,437	16,058	12,900
63300 GS-Fac Svcs				16,401	135,287	120,718
64000 Human Resou		5,683	1,345	4,922	8,426	27,286
65000 Treasurer					164	
Total Allocated	3,368	58,520	(23,023)	54,436	192,535	256,642
Rollforward	(9,906)	(26,795)	(195,494)	(49,017)	105,172	19,447
Cost w/ Rollforward Adjustments	(6,538)	31,725	(218,517)	5,419	297,707	276,089
Proposed Costs	(6,538)	31,725	(218,517)	5,419	297,707	276,089

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County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2003-2004
Allocated Costs By Cost Plan Unit

Schedule A

CostCenter	64332 HR- Unemp	64333 HR- Med&Dent	80100 Law Library	81000 SBC Retirement	85100 IVRPD	86100 SBCAG
00001 Eq Use Allow						
00002 Str Use Allow			4,084	1,694		
12000 Cnty Admin		144		40,692	288	
13000 Cnty Counsel				174	(60)	(1,693)
52100 Land Maint				108		
61000 Aud-Cont	109	543	4,364	11,778	7,098	6,078
63200 GS-Purchasing			2,241	1,374		1,121
63300 GS-Fac Svcs				11,466		
64000 Human Resour	6,690	38,631		596		
65000 Treasurer		6,450		31,082		
Total Allocated	6,799	45,767	10,689	98,964	7,326	5,505
Rollforward	(519)	(13,766)	(65,902)		(4,761)	6,255
Cost w/ Rollforward	6,280	32,001	(55,213)	98,964	2,565	11,760
Adjustments				(40,125)		
Proposed Costs	6,280	32,001	(55,213)	58,839	2,565	11,760

CostCenter	86400 SBCAG TDM	87100 APCD	90901 990 Prop 10	99000 Dept 990	99999 Other	Subtotal
00001 Eq Use Allow				4,891		781,626
00002 Str Use Allow					228,883	3,258,609
12000 Cnty Admin		3,741	12,545	14,735	19,443	2,135,605
13000 Cnty Counsel		130	5,448		(2,821)	1,401,621
52100 Land Maint					29,439	311,799
61000 Aud-Cont	2,018	24,376	28,471	14,704	592,320	4,117,375
63200 GS-Purchasin		11,248	270	18,567	67,201	729,759
63300 GS-Fac Svcs		2,884	137	3,124	762,608	8,931,067
64000 Human Resou		46	4,128	9,701	696	2,706,903
65000 Treasurer		14			203,215	954,538
Total Allocated	2,018	42,439	51,000	65,722	1,900,984	25,328,902
Rollforward	181	327	14,299		20,651	2,149,363
Cost w/ Rollforward	2,199	42,766	65,299	65,722	1,921,635	27,478,265
Adjustments						(73,459)
Proposed Costs	2,199	42,766	65,299	65,722	1,921,635	27,404,806

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County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2003-2004
Allocated Costs By Cost Plan Unit

Schedule A

CostCenter	Direct Billed	Unallocated	Total			
00001 Eq Use Allow			781,626			
00002 Str Use Allow			3,258,609			
12000 Cnty Admin	105,270	1,254,549	3,495,423			
13000 Cnty Counsel	2,851,261	442,948	4,695,831			
52100 Land Maint		8,641,559	8,953,358			
61000 Aud-Cont	349,778	708,975	5,176,128			
63200 GS-Purchasing		827	730,586			
63300 GS-Fac Svcs	1,952,937	14,074	10,898,078			
64000 Human Resour	186,092		2,892,995			
65000 Treasurer	124,799	4,401,223	5,480,559			
Total Allocated	5,570,136	15,464,155	46,363,193			
Rollforward			2,149,363			
Cost w/ Rollforward	5,570,136	15,464,155	48,512,556			
Adjustments			(73,459)			
Proposed Costs	5,570,136	15,464,155	48,439,096			

CostCenter						
00001 Eq Use Allow						
00002 Str Use Allow						
12000 Cnty Admin						
13000 Cnty Counsel						
52100 Land Maint						
61000 Aud-Cont						
63200 GS-Purchasin						
63300 GS-Fac Svcs						
64000 Human Resou						
65000 Treasurer						
Total Allocated						
Rollforward						
Cost w/ Rollforward						
Adjustments						
Proposed Costs						